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**Scottish Parliament  
Election Accounts:  
2015-16 Account**

**Returning Officers' Expenses**  
(For the year ended 31 March 2016)

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Presented to the House of Commons pursuant to Section 7  
of the Government Resources and Accounts Act 2000

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# **SCOTTISH PARLIAMENT ELECTION ACCOUNTS: 2015-16 ACCOUNT– RETURNING OFFICERS' EXPENSES**

## **1. FOREWORD**

### **1.1 Statutory Background**

The Scotland Act 1998 conferred upon the Secretary of State for Scotland the power to make by Order provisions as to the conduct of elections for membership of the Scottish Parliament.

In preparation for the fourth elections to the Scottish Parliament in May 2011, the Secretary of State made the Scottish Parliamentary Elections (Returning Officers' Charges) Order 2011 which came into force on 31 March 2011.

### **1.2 History of the Account**

The account came into effect in February 1999 in order to provide the necessary funding for Returning Officers to conduct the first elections to the Scottish Parliament held on 6 May 1999 and subsequent Scottish Parliament Elections. The elections are financed from the Scottish Block Grant and funds are drawn as required to provide sufficient advances for necessary preparations to be put in hand. Other calls on the account are for the payment of postal charges to Royal Mail for the free election material permitted under the Representation of the People legislation. Finally, when Returning Officers' accounts have been approved, any outstanding balances are received or disbursed as appropriate.

### **1.3 Main Areas of Receipts and Payments**

There were no Scottish Parliament by-elections in 2015-16.

There were no payments or receipts in 2015-16.

**Francesca Osowska**

Accounting Officer  
Scotland Office

18 July 2016

## **2. STATEMENT OF ACCOUNTING OFFICER'S RESPONSIBILITIES**

Under the Government Resources and Accounts Act 2000, HM Treasury has directed the Scotland Office to prepare a statement of accounts for each financial year in respect of Returning Officers' expenses for the Scottish Parliamentary elections. The accounts are prepared on a cash basis and must properly present the receipts and payments for the financial year and the balances held at year-end.

In preparing the accounts, the Accounting Officer is required to observe the Accounts Direction issued by HM Treasury, including the relevant accounting and disclosure requirements, and prepare the accounts on a going concern basis.

HM Treasury has appointed the Head of the Scotland Office as the Accounting Officer for these accounts. Her relevant responsibilities as Accounting Officer, including her responsibility for the propriety and regularity of the public finances for which the Accounting Officer is answerable, for the keeping of proper records and for safeguarding the Office's assets, are set out in *Managing Public Money* published by HM Treasury.

Further details of the Accounting Officer's accounting responsibilities are reflected in the Scotland Office and Office of the Advocate General 2015-16 Annual Report and Accounts, due to be published at [www.scotlandoffice.gov.uk](http://www.scotlandoffice.gov.uk)

## **3. GOVERNANCE STATEMENT**

The complete transactions and operations of the Scotland Office are reflected in the Scotland Office and Office of the Advocate General 2015-16 Annual Report and Accounts, due to be published at [www.scotlandoffice.gov.uk](http://www.scotlandoffice.gov.uk) .

The responsibility for Scottish Parliament Elections transferred to the Scottish Government in 2016-17 by means of The Returning Officers' Accounts (Scottish Parliamentary Elections) (Revocation) Regulations 2015. These Regulations revoke the Returning Officers' Accounts (Scottish Parliamentary Elections) Regulations 2007 ("the 2007 Regulations") which make provision as to the time, manner and form of the accounts that returning officers must provide in relation to the payment of their charges.

### **3.1 Governance Arrangements**

The Scotland Office finance team is responsible for processing all the relevant transactions. The Scotland Office finance team's operations in all respects are subject to the governance arrangements for the Scotland Office and the Office of the Advocate General are described in the Offices' annual report, and are set in particular in the Governance Statement.

The Scotland Office and Office of the Advocate General's corporate governance is overseen by the Joint Management Board of the two Offices. The Audit Committee is a sub-committee of the Joint Management Board. It is chaired by a Non-Executive Board Member of the Board. In addition to the chair there are two other members of the Audit Committee, one of whom is also a member of the Joint Management Board. The committee operates in accordance with the Treasury's Audit Committee Handbook and meets quarterly. The Audit Committee takes an

overview of all the Scotland Office's financial transactions and is advised by the Internal Audit Directorate of the Ministry of Justice and is informed by the views of the National Audit Office.

Details of attendance at meetings of the Joint Management Board and of the Audit Committee during the financial year are also given in the Governance Statement in the Offices' 2015-16 Annual Report and Accounts.

### **3.2 Risk identification and management**

The Scotland Office's and the Office of the Advocate General's control processes are designed to identify business risk and manage it to a reasonable level. This is a continuous process designed to identify and assess risks to the achievement of the Offices' objectives, and to manage them efficiently, effectively and economically. Particular attention is given by both officials of the Offices and the Audit Committee to risks relating to corporate governance and financial controls. In respect of the election accounts the Scotland Office finance team is alert to the risk of fraudulent claims.

During the year of this set of accounts there was no specific internal audit activity carried out in respect of the election processes.

### **3.3 Review of effectiveness**

As Principal Accounting Officer for both Offices, I have responsibility for reviewing the effectiveness of the risk, control and governance framework. I am advised in this review by the Audit Committee, the Internal audit function of the Ministry of Justice which provides internal audit services to the Scotland Office and the Office of the Advocate General and comments made by the external auditors in their management letter and other reports. A detailed description of risk management in the Offices can be found in the Governance Statement in the Offices' 2015-16 Annual Report and Accounts.

On the basis of my review of the Offices' procedures and the assurance I have received, about the procedures in place during 2015-16, I can give assurance that the risk, control and governance framework in the Scotland Office and the Office of the Advocate General is adequate and appropriate for the Offices' objectives. This is given on the basis that, where exposure to risk has been identified, including with respect to the Scottish Parliament election accounts, either action has been taken to minimize or remove the risk or the nature of the risk is fully understood and accepted.

**Francesca Osowska**  
Principal Accounting Officer  
Scotland Office

18 July 2016

## **THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE HOUSE OF COMMONS**

I certify that I have audited the financial statements of Scottish Parliamentary Election Accounts: Returning Officers' Expenses for the year ended 31 March 2016 under the Government Resources and Accounts Act 2000. The financial statements comprise: the Receipts and Payments Accounts, Statement of Balances and the related notes. These financial statements have been prepared under the accounting policies set out within them.

### **Respective responsibilities of the Accounting Officer and auditor**

As explained more fully in the Statement of Accounting Officer's Responsibilities, the Accounting Officer is responsible for the preparation of the financial statements in accordance with Government Resources and Accounts Act 2000. My responsibility is to audit, certify and report on the financial statements in accordance with the Government Resources and Accounts Act 2000. I conducted my audit in accordance with International Standards on Auditing (UK and Ireland). Those standards require me and my staff to comply with the Auditing Practices Board's Ethical Standards for Auditors.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the circumstances of Scottish Parliamentary Election Accounts: Returning Officers' Expenses and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Scotland Office; and the overall presentation of the financial statements. In addition I read all the financial and non-financial information in the Foreword and Governance Statement to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by me in the course of performing the audit. If I become aware of any apparent material misstatements or inconsistencies I consider the implications for my certificate.

I am required to obtain evidence sufficient to give reasonable assurance that the receipts and payments recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.

### **Opinion on regularity**

In my opinion, in all material respects the receipts and payments recorded in the financial statements have been applied to the purposes intended by Parliament and the financial transactions recorded in the financial statements conform to the authorities which govern them.



## **Opinion on financial statements**

In my opinion:

- the financial statements properly present the receipts and payments of Scottish Parliamentary Election Accounts: Returning Officers' Expenses for the year ended 31 March 2016; and
- the financial statements have been properly prepared in accordance with Government Resources and Accounts Act 2000 and HM Treasury directions issued thereunder.

## **Opinion on other matters**

In my opinion:

- the information given in Foreword and Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements.

## **Matters on which I report by exception**

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept or returns adequate for my audit have not been received from branches not visited by my staff; or
- the financial statements are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with HM Treasury's guidance.

## **Report**

I have no observations to make on these financial statements.

**Sir Amyas C E Morse**  
**Comptroller and Auditor General**

National Audit Office  
157-197 Buckingham Palace Road  
Victoria  
London  
SW1W 9SP

18 July 2016

## RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 MARCH 2016

Receipts	Notes	2015-16 £	2014-15 £
Advances from the Consolidated Fund		-	-
Other Receipts	2	-	-
<b>Total</b>		-	-
Payments			
Local Authority Claims	3	-	104,759.23
Other Expenditure	3	-	-
<b>Total</b>		-	<b>104,759.23</b>
<b>Excess of receipts over payments/ (payments over receipts) before amounts surrendered to the Exchequer</b>		-	<b>-104,759.23</b>
Less: amounts surrendered to the Exchequer in respect of:			
Forfeited Deposits		-	-
Bank Interest		-	-
Unused Funds		25,240.77	-
<b>Total</b>		<b>25,240.77</b>	-
<b>Excess of receipts over payments/ (payments over receipts) in the year</b>		<b>-25,240.77</b>	<b>-104,759.23</b>
<b>Statement of Balances as at 31 march 2016</b>			
Balance at the beginning of the period		25,240.77	130,000.00
Excess of receipts over payments/ (payments over receipts)		-25,240.77	-104,759.23
<b>Balance at the end of the period</b>	4	-	<b>25,240.77</b>

**Francesca Osowska**  
Accounting Officer  
Scotland Office

18 July 2016

The notes on pages 7 to 9 form part of these accounts.

**Note 1**

These accounts have been prepared on a receipts and payments basis in accordance with the accounts direction issued by HM Treasury dated 1 November 2007.

**Note 2**

Breakdown of Other Receipts

	<b>2015-16</b>	<b>2014-15</b>
	<b>£</b>	<b>£</b>
Bank Interest	-	-
Forfeited Deposits	-	-
<b>Total Other Receipts</b>	<b>-</b>	<b>-</b>

**Note 3**

**Payments Summary**

	2015-16		2015-16			2015-16	2014-15
	Payments to Returning Officers	Total Local Authority Claims	Royal Mail	Other Payments	Total Other Payments	Total	Prior Year Comparatives
	£	£	£	£	£	£	£
By - Elections							
Aberdeen & Donside	-	-	-	-	-	-	-
Dunfermline	-	-	-	-	-	-	-
Cowdenbeath	-	-	-	-	-	-	104,759.23
<b>Sub Total</b>	-	-	-	-	-	-	<b>104,759.23</b>
<b>Costs not directly attributable to a specific election</b>	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	<b>104,759.23</b>

#### Note 4

<b>Breakdown of Year End Balances</b>	<b>2015-16</b> <b>£</b>	<b>2014-15</b> <b>£</b>
Amounts due to the Consolidated Fund	-	25,240.77
<b>Total</b>	<b>-</b>	<b>25,240.77</b>

#### Note 5

##### Events After the Reporting Period

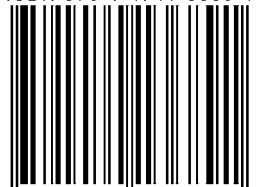
In accordance with the requirements of IAS10, events after the year end are considered up to the date on which the accounts are authorised for issue. This is interpreted as the date of the Certificate and Report of the Comptroller and Auditor General.

There were no events to report.





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